IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

OP.No. 31090 of 2001(A)

PETITIONER:

C.A.ABRAHAM, S/O.ABRAHAM, AGED 60,
CHALIL HOUSE, THIDANADU.P.O., KOTTAYAM DISTRICT.

BY ADV. SRI.JOHNSON MANAYANI

RESPONDENTS:
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1. THE TAHSILDAR, MEENACHIL TALUK, PALAI,
KOTTAYAM DISTRICT.

2. THE DISTRICT COLLECTOR, COLLECTORATE,
KOTTAYAM.

3. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO REVENUE,
SECRETARIAT,
TRIVANDRUM.

4. THE VILLAGE OFFICER, KONDOOR,
ERATTUPETTA.

BY GOVERNMENT PLEADER, SRI.K.V.MANOJ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 20/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.50590/2001 IN O.P. NO.31090/2001

DISMISSED.

SD/-
20.8.07. T.R.RAMACHANDRAN NAIR, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT. P1: COPY OF THE ASSESSMENT PASSED BY THE 1ST RESPONDENT DATED 22.1.2001.

EXT. P2: COPY OF THE NOTICE OF DEMAND ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 22.1.2001.

EXT. P3: COPY OF THE LETTER ISSUED BY THE SENIOR SUPDT. OF POST OFFICES, TO THE PETITIONER.

EXT. P4: COPY OF THE BUILDING TAX REGISTER OF THE PETITIONER'S BUILDING FOR THE YEARS 1983-84 TO 1987-88.

EXT. P5: COPY OF THE PETITION FILED BY THE PETITIONER, BEFORE THE IIND RESPONDENT DATED 27.6.2001.

EXT. P6: COPY OF THE ORDER ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 15.8.2001 SERVED ON THE PETITIONER ON 7.9.2001.

/TRUE COPY/

P.A. TO JUDGE

JP

T.R. Ramachandran Nair, J.

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O.P.NO.31090 of 2001-A

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Dated this the 20th day of August, 2007

JUDGMENT

The petitioner herein was served with an assessment order under the Kerala Building Tax Act, produced as Ext.P1 herein. He was also served with a demand notice Ext.P2. Both bears the same date. The apparent contention is that Exts.P1 and P2 were passed without issuing any prior notice to him. The petitioner has got a contention that no such assessment can be made also on the building in question. He has filed Ext.P5 before the District Collector and along with Ext.P5, he has aproduced Exts.P3 and P4 to prove that the building is there from 1976 onwards.

2. The petitioner was awaiting action by the District Collector, but instead of that, again the Tahsildar issued Ext.P6 relying upon a letter dated 21.8.2001 of the District Collector. It is not clear whether the said letter of the District Collector is based on any determination of the issue raised by the petitioner. No orders passed on Ext.P5 is forthcoming also.

3. Therefore, there will be a direction to the District Collector to hear and dispose of Ext.P5 on merits, within a period of three months from the date of receipt of a copy of this judgment. Till orders are passed and

communicated to the petitioner, the interim stay granted by this court by order dated 16.10.2001 will continue.

The original petition is disposed of in the above terms. No costs.

(T.R. Ramachandran Nair, Judge.)

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T.R. Ramachandran Nair, J.

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O.P. No.31090 of 2001-A

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JUDGMENT

20th August, 2007.